

HOUSE No. 2519

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others relative to charitable deductions on state income tax returns. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Bradley H. Jones, Jr.	Robert S. Hargraves
Mary S. Rogeness	Daniel K. Webster
George N. Peterson, Jr.	Karyn E. Polito
John A. Lepper	Paul K. Frost
Viriato Manuel deMacedo	Paul J.P. Loscocco
Elizabeth A. Poirier	Shirley Gomes
Jeffrey Davis Perry	Michael J. Coppola
Donald F. Humason, Jr.	Todd M. Smola
Susan W. Pope	Richard J. Ross
Susan Williams Gifford	

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE STATE INCOME TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Subsection (a) of section 3 of chapter 62 of the
2 General Laws, as appearing in the 2002 Official Edition, is hereby
3 amended by striking out subdivision (13) in its entirety and
4 inserting in place thereof the following subdivision:—
5 (13) An amount equal to the amount of the charitable contribu-
6 tion deduction allowed or allowable to the taxpayer under section
7 170 of the Code; provided, however, that, in taxable years begin-
8 ning on or after January 1, 2004, no such deduction shall be
9 allowed in any taxable year unless the personal exemptions pro-
10 vided in subparagraph (A) of subdivision (1) of subsection (b) of
11 this section, subparagraph (A) of subdivision (1A) of subsection
12 (b) of this section, and subparagraph (A) of subdivision (2) of

13 subsection (b) of this section for such taxable year are the max-
14 imum allowable amounts set forth in said subparagraphs; and pro-
15 vided further, that notwithstanding said section 170 of the Code,
16 no deduction shall be allowed for contributions of household
17 goods or used clothing, as those items are recognized under said
18 section 170 of the Code. All requirements, conditions and limita-
19 tions applicable to charitable contributions under the Code shall
20 apply for purposes of determining the amount of the deduction
21 under this subparagraph, except that taxpayers shall not be
22 required to itemize their deductions in their federal income tax
23 returns.

1 SECTION 2. Section 4 of said chapter 62 of the General Laws,
2 as so appearing, is hereby amended by striking out subsection (b)
3 in its entirety and inserting in place thereof the following subsec-
4 tion:—

5 (b) Part B taxable income shall be taxed at the rate of 5.2 per
6 cent.

1 SECTION 3. Section 4 of said chapter 62 of the General Laws,
2 as so appearing, is hereby amended by striking out subsection (b)
3 in its entirety and inserting in place thereof the following subsec-
4 tion:—

5 (b) Part B taxable income shall be taxed at the rate of 5.1 per
6 cent.

1 SECTION 4. Section 4 of said chapter 62 of the General Laws,
2 as so appearing, is hereby amended by striking out subsection (b)
3 in its entirety and inserting in place thereof the following subsec-
4 tion:—

5 (b) Part B taxable income shall be taxed at the rate of 5 per
6 cent.

1 SECTION 5. Section 2 of this act shall be effective only for
2 the taxable year beginning on January 1, 2006.

1 SECTION 6. Section 3 of this act shall be effective only for
2 the taxable year beginning on January 1, 2007.

1 SECTION 7. Section 4 of this act shall be effective for taxable
2 years beginning on or after January 1, 2008.